



Elder Volunteer Property Tax Work-Off Program

Thomas M. Menino, Mayor

Ronald W. Rakow, Commissioner, Assessing Department

Emily Shea, Commissioner, Elderly Commission

The City of Boston conducts an Elder Volunteer Property Tax Work-Off Program each tax year. The goal of the program is to match qualifying applicants with suitable volunteer positions within various public departments throughout the City of Boston in order to provide limited tax relief to senior homeowners.

Applicants can earn up to \$1,000 per fiscal year off their property tax bill. The Property Tax Work-Off Program is limited to 50 participants per fiscal year.

REQUIREMENTS

Age	Gross Income Limit	Residency	Property
You must be age 60 or over by July 1 of the tax year for which you are filing.	\$30,000 if you are single \$45,000 if you are married <i>(Includes Social Security benefits, pensions other retirement benefits, annuities, wages, salaries, tips, other compensation, net profit from business or profession, interest and dividends, rent and royalty income, gains from sale or exchange of real estate or other property)</i>	You must own and occupy residential property in Boston for at least three (3) years.	You must own and occupy your property as a principal residence. If the property is subject to a trust, you must have legal title <i>(be one of the trustees and a beneficiary)</i> .

To qualify, applicants must meet requirements above and MUST provide the following:

- ☐ Proof of Age (Birth Certificate, Passport or Driver's License)
- ☐ 2012 Federal and State Tax Returns. *Note: if you are not required to file tax returns, you must submit a signed and dated letter of explanation with your application.*
- ☐ Social Security and Pension Benefits Letters
- ☐ If property is held in Trust, copy of Trust and Schedule of Beneficiaries

NOTE: The maximum amount of abatement for this program is \$1,000. The amount of tax work-off credit cannot exceed the total tax due for the fiscal year after any other exemptions have been allowed. The hourly rate of compensation is \$8.00 as of January 1, 2013. Upon approval into the program, your volunteer service must be completed by December 1, 2013 in order to receive credit on your Fiscal Year 2014 Third Quarter tax bill.

Elder Volunteer Property Tax Work-Off Law

M. G. L. Chapter 50, § 5K

Cities and towns may provide residents over age 60 with a local property tax deduction, up to \$1,000, in exchange for volunteer services. The amount of the property tax reduction earned by the taxpayer under this program is not considered income or wages for purposes of state income tax withholding, unemployment compensation or workmen's compensation. Internal Revenue Services does however consider the amounts to be included in the taxpayer's gross income for both Federal Income Tax and FICA tax. Elder volunteers are considered public employees when volunteering. Communities have authority to set income and asset limitations for participation in the program. Volunteers can work at the states minimum wage as well as the hourly rate, eligibility dates, limits on the number of volunteers accepted, types of work, and any other restrictions or regulations consistent with the law's intent, which will go toward their tax bill. For more information, seniors should contact their local tax assessor's office.

Application Filing Deadline: July 1, 2013

How to Apply

If you feel you meet the program requirements, contact the Elderly Commission for an application.

CALL: (617) 635-4366

VISIT: Elderly Commission, Room 271, Boston City Hall.
Office hours are weekdays, 9AM – 5PM.



Elder Volunteer Property Tax Work-Off Program

Fiscal Year 2014 (July 1, 2013 to June 30, 2014)

City of Boston Assessing Department (MGL Chapter 59, § 5K)

PLEASE READ THE FOLLOWING BEFORE COMPLETING THE APPLICATION:

The application you are completing is for consideration as a participant in the City of Boston Elder Volunteer Property Tax Work-Off abatement program for Fiscal Year 2014. The program is limited to 50 participants for the fiscal year.

INFORMATION REQUIRED WITH APPLICATION

The following information **MUST** be provided with this application to be considered for entry into the program:

- ☐ Proof of Age (Birth Certificate, Passport or Driver's License)
- ☐ 2012 Federal and State Tax Returns. *Note: if you are not required to file tax returns, you must submit a signed and dated letter of explanation with your application.*
- ☐ Social Security and Pension Benefits Letters
- ☐ If property is held in trust, copy of Trust and Schedule of Beneficiaries

APPLICATION DEADLINE:

July 1, 2013

If you meet the criteria for participation, your application will be forwarded to the City of Boston Elderly Commission for placement. Duties for available positions are primarily office support. Placements are available at Boston City Hall and in the neighborhoods of Boston.

CRIMINAL OFFENDER RECORD INFORMATION (CORI) BACKGROUND CHECK

A CORI background check will be conducted for most placements (a photo identification is required).

WORK-OFF CREDIT

The maximum abatement amount for this program is \$1,000. The hourly rate of compensation is \$8.00 as of January 1, 2013. Upon approval into the program, your volunteer service must be completed by December 1, 2013 in order to receive credit on your Fiscal Year 2014 Third Quarter tax bill.

INCOME TAX IMPLICATIONS

Although you will not be subject to Massachusetts income tax for any amount of the tax work-off, any amount over \$600 may be subject to Federal income tax. Please consult a tax professional for implications.

COMPLETE AND RETURN APPLICATION TO:

Tula Mahl
Elderly Commission
One City Hall Square
Boston City Hall, Room 271
Boston, Massachusetts 02201

QUESTIONS?

CALL: (617) 635-4366

VISIT: Elderly Commission
Boston City Hall, Room 271
Office hours: Weekdays, 9AM-5PM

See reverse side for Elder Volunteer Property Tax Work-Off Application



Elder Volunteer Property Tax Work-Off Application

Fiscal Year 2014 (July 1, 2013 to June 30, 2014)

Full Name: _____

Date of Birth: ____/____/____

Telephone Number: () _____ - _____

Email Address (if any): _____

Social Security Number: _____ - _____ - _____

Address of Residence: _____

Street #

Street Name

Neighborhood

Zip Code

Property Ward & Parcel ID: _____ - _____ - _____

Indicate (X) status: _____ Single _____ Married

ELIGIBILITY INFORMATION - AS OF JULY 1, 2013

Are you 60 years of age or older? _____ Yes _____ No

Are you legally authorized to work in the United States? _____ Yes _____ No

Do you own and occupy the above property as your principal residence? _____ Yes* _____ No

**If property is in trust, please submit a copy of the Trust and Schedule of Beneficiaries*

Have you owned and occupied this property in Boston for the last three (3) years? _____ Yes _____ No

INDICATE GROSS INCOME FROM ALL SOURCES FOR CALENDAR YEAR 2012

Copies of Federal & State Income Tax Returns are required for substantiation

**Calendar Year
2012**

- | | |
|--|-------------|
| 1. Social Security, Railroad Retirement Benefits, employee Pension or Retirement Allowance from US, Massachusetts or city or town or Massachusetts | 1. \$ _____ |
| 2. Other pensions, retirement allowances and annuities | 2. \$ _____ |
| 3. Wages, salaries, tips, other compensation & net profit from business or profession | 3. \$ _____ |
| 4. Interest and dividends | 4. \$ _____ |
| 5. Gains from sale or exchange of real estate | 5. \$ _____ |
| 6. Gains from sale or exchange of other property | 6. \$ _____ |
| 7. Rent and royalty income | 7. \$ _____ |
| 8. Receipts from other sources | 8. \$ _____ |

NOTE: You must list figures to qualify

Total Gross Receipts \$ _____

WORK-OFF PLACEMENT PREFERENCE

Indicate (X) your preference for work-off location: _____ Boston City Hall _____ Local Neighborhood

SIGNATURE

In considering my application for the Elder Volunteer Property Tax Work-Off Program, I hereby authorize the City of Boston Assessing Department to make any and all inquiries to any party regarding any income attributable to me in whatever form including, but not limited to, retirement and/or pension benefits from both public and private sources. Under the pains of perjury, I declare that to the best of my knowledge and belief the above information is true, correct and complete.

I understand that I will receive up to \$1,000 to be applied against my City of Boston residential property tax. As a volunteer for the City of Boston, I agree to obey all of the City rules and regulations in regard to my voluntary placement.

Signature _____

Date _____

*NOTE: This is a pilot program and is limited to 50 participants per fiscal year.
Filing an application does not guarantee acceptance into the program.*